

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

**SECURITIES AND EXCHANGE COMMISSION,**

**Plaintiff,**

**v.**

**17-CV-4950(LGS)**

**RENWICK HADDOW, BAR WORKS, INC.,  
BAR WORKS 7<sup>TH</sup> AVENUE, INC., and  
BITCOIN STORE, INC.,**

**Defendants,**

**-and-**

**BAR WORKS CAPITAL, LLC,**

**Relief Defendant.**

**ORDER APPOINTING TAX ADMINISTRATOR AND AUTHORIZING PAYMENT OF  
TAX RELATED FEES, EXPENSES, AND OBLIGATIONS**

The Court, having reviewed the Motion of Plaintiff Securities and Exchange Commission (“Commission” or “SEC”) to appoint Miller Kaplan Arase LLP (“Miller Kaplan”) as Tax Administrator, and to authorize payment of future tax obligations, and the fees and expenses of the Tax Administrator (the “Motion”) and for good cause shown,

**IT IS HEREBY ORDERED:**

1. The Motion is GRANTED.
2. Miller Kaplan is appointed Tax Administrator to execute all income tax reporting requirements, including the preparation and filing of tax returns, for all funds under the Court’s jurisdiction in this case.
3. Miller Kaplan shall be designated the Tax Administrator of the Distribution Fund, pursuant to Section 468B(g) of the Internal Revenue Code (IRC), 26 U.S.C. § 468B(g), and related

regulations, and shall satisfy the administrative requirements imposed by those regulations, including but not limited to (a) obtaining a taxpayer identification number, (b) filing applicable federal, state, and local tax returns and paying taxes reported thereon out of the Distribution Fund, and (c) satisfying any information, reporting, or withholding requirements imposed on distributions from the Distribution Fund. Upon request, the Tax Administrator shall provide copies of any filings to the SEC's counsel of record.

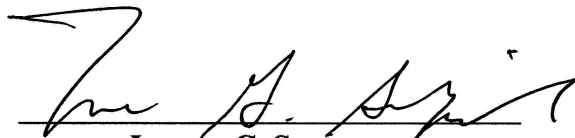
4. The Tax Administrator shall, at such times as the Tax Administrator deems necessary to fulfill the tax obligations of the Distribution Fund, submit a request to the SEC's counsel of record for payment from the Distribution Fund of any tax obligations of the Distribution Fund.

5. The Tax Administrator shall be entitled to charge reasonable fees for tax compliance services and related expenses in accordance with its agreement with the SEC for the Tax Years 2019 through 2021. The Tax Administrator shall, at such times as the Tax Administrator deems appropriate, submit a request to the SEC's counsel of record for payment of fees and expenses from the Distribution Fund.

6. The SEC is authorized to approve and arrange payment of all future tax obligations owed by the Distribution Fund and the fees and expenses of the Tax Administrator directly from the Distribution Fund without further approval of this Court. All payments for taxes and the fees and expenses of the Tax Administrator shall be reported to the Court in a final accounting.

**SO ORDERED.**

Dated: November 3, 2020  
New York, New York

  
**LORNA G. SCHOFIELD**  
**UNITED STATES DISTRICT JUDGE**